

Judge Benjamin H. Settle  
Magistrate Judge Karen L. Strombom

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

v.

RICKEY A. JUDE,

Respondent.

No. 13-MC-5019-BHS-KLS

ORDER OF REFERENCE AND  
DIRECTING RESPONDENT TO  
SHOW CAUSE

Upon the Petition of the United States Attorney for the above-named district, and the Exhibits attached thereto, including the declaration of investigating Revenue Officer Alrick Levene, it is hereby ORDERED THAT:

1. The Petition herein is referred to United States Magistrate Judge Karen L. Strombom pursuant to 28 U.S.C. § 636(b)(1). The Magistrate Judge shall review all pleadings, shall determine whether a hearing is required, shall schedule and preside over such hearing, and shall take such other actions as he/she deems necessary to accomplish the purposes of the Order. The Magistrate Judge shall thereafter submit his/her proposed Order,

ORDER OF REFERENCE AND DIRECTING  
RESPONDENT TO SHOW CAUSE - 1  
(13-MC-5019-BHS-KLS)

UNITED STATES ATTORNEY  
700 STEWART STREET, SUITE 5220  
SEATTLE, WASHINGTON 98101  
(206) 553-7970

1 proposed Findings of Fact and Conclusions of Law, or such other documents as he/she  
2 deems appropriate. The originals thereof shall be filed with the Clerk, and copies provided  
3 to all parties.  
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5 2. A copy of this Order, together with the Petition and Exhibits thereto, shall be  
6 personally served upon the respondent (or left with a person of suitable age and discretion at  
7 the respondent's residence) within three (3) weeks of the date of this Order. Within fourteen  
8 (14) days thereafter, the petitioner shall file proof of service, or shall seek additional time to  
9 make such service. If the petitioner fails to comply with this paragraph, this action shall be  
10 subject to dismissal forthwith.  
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13 3. The respondent may file with the Court, not later than two (2) weeks after  
14 service of this Order upon him, a statement detailing any objections to enforcement of the  
15 Internal Revenue Service summons. When factual issues are raised, the statement shall be  
16 accompanied by an affidavit, giving the facts on which the objections are based. A copy of  
17 this statement and/or affidavit shall be served on the United States Attorney.  
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20 4. If the Magistrate Judge finds from the statement of objections and any  
21 accompanying affidavit that there are no questions of material fact and that the petitioner is  
22 entitled to enforcement of the summons as a matter of law, he/she shall recommend entry of  
23 an Order Enforcing Summons without scheduling a hearing. If the statement of objections  
24 and any affidavit are sufficient to raise the possibility of a valid defense to the summons, the  
25 Magistrate Judge shall schedule a hearing to consider the objections.  
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1           5.       Failure to file a timely statement of objections will result in enforcement of the  
2 summons without any further pleadings. Only those defenses asserted in the statement of  
3 objections will be considered.  
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5           6.       The Clerk shall forward copies of the Order to the above-named Magistrate  
6 Judge and the United States Attorney.  
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8           DATED this 20<sup>th</sup> day of May, 2013.

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12 BENJAMIN H. SETTLE  
13 United States District Judge

14 Presented by:

15 /s/ Christina N. Dimock  
16 CHRISTINA N. DIMOCK, WSBA #40159  
17 Assistant United States Attorney  
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